



Risk Assessment

Topic	Risk(s) identified	Management/control of risk	Assessment or revision	Level of Risk
Precept	Sufficient funds identified Request submitted to Leeds City Council within timescale Payment received from Leeds City Council	Budget monitoring reports provided monthly by the RFO and agreed at full council meetings. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than the deadline provided by LCC. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget. The Council will be informed when the precept is received.	Adequate control measures in place.	Low
Financial records	Inadequate records Financial irregularities	Financial Regulations reviewed regularly and updated when required. Systems of internal control in place. Review of financial systems as part of Annual Governance and Accountability Return (AGAR). Internal Audit report presented to Parish Council meeting. All accounts available for public inspection. The RFO maintains proper records, overseen by Councillors who undertake regular checks in accordance with the Council's audit plan. (Audit spot checks) Payments are authorised by the Council at each ordinary meeting and recorded in the minutes of that meeting. The Council has established a system of internal control.	Adequate control measures in place.	Low
Bank and banking	Inadequate checks Bank mistakes Loss Bank charges	The Financial Regulations set out the requirements for banking, cheques, online banking and reconciliation of accounts. The bank accounts are reconciled monthly and presented to the Council at each meeting.	Adequate control measures in place. Existing bank signatories were reviewed following the 2015 elections	Low

Topic	Risk(s) identified	Management/control of risk	Assessment or revision	Level of Risk
Invoices	Incorrect invoice provided Cheque payable correct	Financial regulations and Statement of Internal Control cover this procedure Invoices are available for inspection	Adequate control measures in place.	Low
Grants payable	Power to pay and authorisation of the Council to pay	All expenditure is approved by full council. S137 expenditure is recorded in the accounts Grant income is accounted for separately and in line with the requirements of the grant provider. All associated paperwork is in the finance file under income.	Adequate control measures in place.	Low
Salaries and associated costs	Salaries, Tax and NI paid correctly Year end revenue returns made accurately and on time	The Parish Council authorises the employment of all employees. Salary rates are reviewed annually following annual appraisals. – and authorised by the Parish Council. Bradford Community Payroll provide a managed payroll service and deal with all NI and Taxation matters. Salaries are paid monthly once the payslip has been provided. The salary is based on an agreed number of hours per week. The Lengthsman is self employed and deals with his own tax and NI – status confirmed by YLCA	Adequate control measures in place.	Low
Employees	Loss of the Parish Clerk or Lengthsman Fraud by staff Actions undertaken by staff Health and Safety	Short term cover may be adequate Requirements of the Fidelity guarantee insurance to be adhered to with regards to fraud. The Clerk is employed under the terms of a version of the Model Contract agreed by NALC and SLCC. Training, reference books, access to assistance and legal advice to be provided Information about health and safety to be provided Lengthsman provides own insurance	Adequate control measures in place.	Low
Election costs	Risk of an election cost	£5,000 set aside each year to cover election costs	Keep in mind	Low
VAT	VAT reclaimed on all relevant items of expenditure	VAT is accounted for in the cashbook. Internal Audit includes a check on VAT accounting. VAT is reclaimed at least annually.	Adequate control measures in place.	Low
Insurance	Adequacy cost	An annual review is undertaken prior to the renewal of the insurance policy to ensure the cover meets the Parish Council's needs. Public Liability, Employers Liability and Fidelity guarantee are all included.	Adequate control measures in place.	Low

Topic	Risk(s) identified	Management/control of risk	Assessment or revision	Level of Risk
		All Council members, employees and volunteers of the Parish Council are covered under the Personal Accident section. The cost of the Council's insurance policy is included in its annual budget. New assets are included on the policy asap.		
Councillors	Conflict of interest Register of Members interests	Declaration of interest is a standing item on all agendas and all Councillors complete and sign a Register of Interests. To be reviewed regularly by councillors No expenditure can take place by a councillor without authorisation of the full Parish Council.	Adequate control measures in place. Councillors are responsible for this	Low
Policies	Ensuring that the Council's policies and standard documents are up to date and meet best practice guidelines.	The Council is a member of YLCA and uses their templates as a basis for its documents. The Clerk ensures that relevant policies are drafted and put to Council for adoption. The Council reviews all policies and documents at each Annual Meeting of the Council or when review date is due. The Clerk advises the Council as to whether proposed actions are within adopted policies. Documents are displayed on the Council's website.	Adequate control measures in place.	Low
Parish Council office	Health and Safety Safe working conditions	Electrical appliances PAT tested annually	Adequate control measures in place.	Low
Records	Loss through theft, fire, damage or electronic corruption / Loss of access to Council's records.	Clerk backs up electronic documents to OneDrive. Documents are kept in a secure place (Clerk's home and the DMI). The Council has agreed a retention of documents and information policy which is reviewed annually. Documents are shared regularly with Councillors.	Adequate control measures in place.	Low
Minutes	Destroyed or lost / mismanagement by Clerk	Signed copies are kept in a secure place (Clerk's home). Electronic copies are stored on the Council's website and back- ups are made of the Council's data. Minutes are numbered and dated. Minutes are approved by the Council at the following meeting, signed by the Chairman of that meeting who also initials each page.	Adequate control measures in place.	Low

Topic	Risk(s) identified	Management/control of risk	Assessment or revision	Level of Risk
Meetings management	Potential for illegal activity	The Chairman and Councillors are advised of and encouraged to take advantage of training opportunities provided by YLCA and other institutions. The Council is kept updated of new procedural legislation by the Clerk. Standing Orders exist and are regularly reviewed to ensure all items are managed correctly. Council has access to support and information via YLCA. Policies are followed.	Adequate control measures in place.	Low
Information publication	Not responding to requests for information in a timely manner or failing to meet the requirements of the Freedom of Information Act & Failure to meet the requirements of the Transparency Code for Smaller Authorities.	The Council can request a fee for any information requested to cover the cost of consumables or the Clerk's time. The Clerk is experienced in dealing with requests made under the Freedom of Information Act. Information (e.g. re. audit) is published in accordance with statutory guidance. The Clerk shall post relevant information on the Council's web site in a timely manner.	Adequate control measures in place.	Low
Website	Disruption to site & Lack of information on site.	The website is hosted by a professional company. Clerk keeps copies of all information posted on site. The Clerk undertakes to post relevant and statutory information on the Council's website in a timely manner.	Adequate control measures in place.	Low
Maintenance	Poor performance of assets or amenities. Risk to health and safety to the general public.	All assets owned by the Parish Council are regularly inspected, reviewed and maintained. All repairs and relevant expenditure relating to repairs are actioned/authorised in accordance with the correct procedures of the Parish Council. All assets are included on insurance policy.	Adequate control measures in place.	Low

Topic	Risk(s) identified	Management/control of risk	Assessment or revision	Level of Risk
Assets	Loss or damage Risk/damage to third party property	An annual review of assets is undertaken for insurance provision. Included in the Council's insurance policy Public liability insurance up to £10m	Adequate control measures in place.	Low

Adopted: 07/02/2022

Review date: 01/02/2024